

RECORDATION NO. 22658-6 FILED

SEP 23 '03

4-25 PM

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

September 19, 2003

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated July 9, 2003, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 22658.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Interstate Commodities, Inc.
7 Madison Street
Troy, NY 12181

A description of the railroad equipment covered by the enclosed document is one hundred twenty-seven (127) 5250 cu. ft. covered hoppers, with car numbers FURX marks (see Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

Susan Grokulska
Manager of Documentation

Enclosures

(INCI014)

ASSGN. NO.: INCI014

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 9th day of July, 2003, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Interstate Commodities, Inc. ("Lessee"), a New York corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of May 24, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 14 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 1, 2002, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Vice President Sales & Marketing

Title: _____

By: K. A. Dembrowski

Name: K. A. Dembrowski

Title: DIRECTOR OF DOCUMENTATION

Executed on this 9th day of July, 2003.

[CORPORATE SEAL]

RECORDATION NO. 22658-6 FILED

STATE OF ILLINOIS

SEP 23 '03

4-25 PM

COUNTY OF COOK

SURFACE TRANSPORTATION BOARD

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

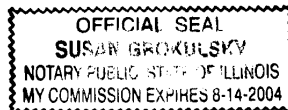
WITNESS my hand and official stamp or seal, this 9th day of July, 2003.

Susan Grokulsky
Notary Public

Commission Expires:

8-14-2004

(Notary Public)



LESSEE:

INTERSTATE COMMODITIES, INC.

ATTEST:

By: _____

Name: _____

By: _____

Title: _____

Name: _____

Title: _____

Executed on this 5 day of June, 2007

[CORPORATE SEAL]

STATE OF NY

COUNTY OF Westchester

I, Victor A. Oberting III, a Notary Public of the County and State aforesaid, certify that Victor A. Oberting III personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 5 day of June, 2007

Notary Public

Commission Expires:

(Notary Public)

VICTOR A. OBERTING III
Notary Public, State of New York
No. 0208605581
Qualified in Albany County
Commission Expires Feb. 26, 2007

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred twenty-seven (127)

DESCRIPTION OF CARS: 100-ton, 5250 cu. ft. covered hopper cars

CAR NUMBERS: See below:

FURX 850016	FURX 850240	FURX 850506	FURX 850958
FURX 850022	FURX 850252	FURX 850538	FURX 850959
FURX 850024	FURX 850254	FURX 850541	FURX 850963
FURX 850032	FURX 850256	FURX 850550	FURX 850964
FURX 850038	FURX 850270	FURX 850554	FURX 850965
FURX 850044	FURX 850288	FURX 850559	FURX 850967
FURX 850048	FURX 850289	FURX 850565	FURX 850968
FURX 850051	FURX 850298	FURX 850572	FURX 850969
FURX 850059	FURX 850330	FURX 850574	FURX 850970
FURX 850063	FURX 850337	FURX 850575	FURX 850971
FURX 850065	FURX 850361	FURX 850582	FURX 850972
FURX 850070	FURX 850362	FURX 850587	FURX 850973
FURX 850071	FURX 850363	FURX 850598	FURX 850974
FURX 850074	FURX 850367	FURX 850604	FURX 850975
FURX 850082	FURX 850370	FURX 850607	FURX 850977
FURX 850083	FURX 850371	FURX 850630	FURX 850978
FURX 850084	FURX 850376	FURX 850634	FURX 850979
FURX 850100	FURX 850395	FURX 850637	FURX 850980
FURX 850101	FURX 850416	FURX 850667	FURX 850981
FURX 850103	FURX 850421	FURX 850677	FURX 850983
FURX 850121	FURX 850433	FURX 850688	FURX 850985
FURX 850124	FURX 850436	FURX 850694	FURX 850986
FURX 850131	FURX 850440	FURX 850697	FURX 850987
FURX 850132	FURX 850445	FURX 850753	FURX 850988
FURX 850136	FURX 850448	FURX 850848	FURX 850990
FURX 850148	FURX 850460	FURX 850906	FURX 850992
FURX 850165	FURX 850469	FURX 850950	FURX 850993
FURX 850174	FURX 850477	FURX 850951	FURX 850997
FURX 850176	FURX 850481	FURX 850952	FURX 850998
FURX 850183	FURX 850483	FURX 850953	FURX 850999
FURX 850210	FURX 850486	FURX 850954	FURX 851051
FURX 850238	FURX 850490	FURX 850956	Count: 127